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Annual Report

Of the

Municipal Officers

of the

Town of Knox
Maine

For the Municipal Year 1952

Annual Report

of the

Municipal Officers

of the

Town of Knox
Maine

For the Municipal Year 1952

Hutchins Brothers, Thorndike, Maine

TOWN OFFICERS

Moderator—Norman Kenney

Selectmen, Assessors and Overseers of Poor
H. W. Emerson Philip Hawkins Earl Stevenson

Town Clerk—F. L. Kenney
Collector, Excise and Tax—Leland Kenney

Treasurer—Norman Kenney

Superintending School Committee
L. F. Larrabee Lona Ingraham Marjorie Larrabee

Road Commissioner—L. F. Larrabee

Superintendent of School—Lewis Gray

Fire Warden—J. F. Bryant

Health Officer—Dr. M. G. Collins

Surveyors of Lumber
J. F. Bryant Henry Hawkins

Measurers of Wood and Bark
J. F. Bryant Henry Hawkins

Fence Viewers
H. W. Emerson Philip Hawkins Earl Stevenson

TOWN WARRANT

To Leland Kenney, a Constable of the Town of Knox, in the County of Waldo, Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Knox, in said county, qualified by law to vote in town affairs, to meet at the Knox Town House, in said town, on Monday the second day of March A. D., 1953 at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose a town clerk for the ensuing year.

Art. 3. To choose a board of selectmen for the ensuing year.

Art. 4. To choose a treasurer for the ensuing year.

Art. 5. To choose a collector of taxes for the ensuing year and fix his compensation.

Art. 6. To choose a constable for the ensuing year.

Art. 7. To choose two members of the S. S. Committee, one for one year and one for three years.

Art. 8. To see if the town will vote to elect one or more road commissioners.

Art. 9. To choose a road commissioner or commissioners.

Art. 10. To see if the town will vote to have all taxes collected and collector settle in full one year from date of commitment or act thereon.

Art. 11. To choose all other necessary town officers.

Art. 12. To see if the town will vote to raise and appropriate the sum of $2,000.00, more or less, for town charges.

Art. 13. To see if the town will vote to raise and appropriate the sum of $1,500.00, more or less, for repair of roads and bridges in summer and what pay shall be allowed per hour.

Art. 14. To see what sum the town will raise and appropriate for State Aid Road Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under provisions of Section 25 and 29, Chap. 20, R. S. 1944, as amended.

Art. 15. To see what wages the town will vote to pay per hour on improved road work.

Art. 16. To see if the town will vote to authorize the selectmen to purchase snow removal equipment and to raise and appropriate and|or make available money for payment of same.

Art. 17. To see if the town will vote to have the snow removed by contract, or act thereon.

Art. 18. To see what sum the town will vote to raise and appropriate for snow removal ($3,200.00 recommended if by contract).

Art. 19. To see if the town will vote to raise and appropriate the sum of $1,000.00, more or less, for sanding roads in winter.

Art. 20. To see if the town will vote to raise and appropriate the sum of $700.00, more or less, for the support of poor.

Art. 21. To see if the town will vote to raise and appropriate the sum of $700.00, more or less, for Aid to Dependent Children (Mothers' Aid).

Art. 22. To see if the town will vote to raise and appropriate $35.00 for Public Health Nursing in Knox, said sum to be expended by the State Bureau of Health for local service.

Art. 23. To see what sum, if any, the town will vote to raise and appropriate for support of elementary and secondary schools, including teachers' wages and board, fuel, janitors' services, conveyance, tuititon, board of pupils, textbooks, reference books and supplies.

Art. 24. To see what sum, if any, the town will vote to raise and appropriate for school repairs.

Art. 25. To see if the town will choose a committee, to work with the school committee, to investigate and obtain information from the Maine School Building Authority for the building on of a classroom and improving the heating and sanitary conditions at the Stream School.

Art. 26. To see if the town will vote to open the East Knox School.

Art. 27. To see whether or not the town will vote to raise and appropriate the sum of $25.00 ($25.00) to be paid to the State of Maine Publicity Bureau, to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine, in accordance with the provisions of Chapter 80, Section 95 of the Revised Statutes of Maine.

Art. 28. To see if the town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the town, such loan or loans to be paid during the current municipal year out of money raised during said current municipal year by taxation.

Art. 29. To see if the town will vote to hold one-half of all warrants, to be credited on holder's tax until such tax is paid in full, or act thereon.

Art. 30. To see if the town will vote to authorize the Selectmen, on behalf of the town to sell and dispose of any real estate acquired by the town from non-payment of taxes thereon, on such terms as they deem advisable and to execute quit-claim deeds for such property.

Art. 31. To see if the town will vote to authorize the Selectmen to make an agreement with Local Fire Departments to answer fire calls, or act thereon.

Art. 32. To see if the town will vote to buy any fire equipment.

Art. 33. To see what sum the town will vote to raise and appropriate for purchase of fire equipment, or act thereon.

Art. 34. To see what sum the town will vote to raise and appropriate to provide housing for town owned equipment.

Art. 35. To see if the town will vote to raise and appropriate the sum of $300.00 to be expended on the road leading from Mason Shibles corner to Henry Oakes corner.

Art. 36. To see if the town will vote to discontinue the road from the Cora Morse Corner, so called, on 137 to the black road leading from Knox Center to Brooks Town Line: also the road leading from 137 at top of Waterman Hill to George Batchelor's place, so called.

Art. 37. To see if the town will vote to accept the 1952 report.

The Selectmen hereby give notice that they will be in session at the above named house and place of meeting for the purpose of correcting the list of voters, from 9:30 o'clock in the forenoon until the polls are closed.

H. W. EMERSON
PHILIP S. HAWKINS
EARL S. STEVENSON
Selectmen of Knox

SELECTMEN'S REPORT

Real Estate, Resident	$119,970.00	
Real Estate, Non-Resident	33,465.00	
		$153,435.00
Personal Estate, Resident	$37,681.00	
Personal Estate, Non-Resident	13,252.00	
		$50,933.00
Total		$204,368.00

Taxable Livestock and Poultry

Horses	58	$1,975.00	
Colts	1	10.00	
Bulls and Beef Cattle	11	435.00	
Cows	515	25,725.00	
Heifers, over 2 yrs.	57	2,128.00	
Heifers, 18 mo. to 2 yrs.	81	2,105.00	
Domestic Fowl	76,056	12,970.00	
			$45,348.00

All Other Taxable Personal Property

Stock in Trade		700.00
Mills	1	100.00
Gas Pumps	3	300.00
Radios	108	605.00

Tractors	31	3,880.00	
			$5,585.00
Total Personal Property			$50,933.00

Exempt Property

Cattle, under 18 mo. old	339	$3,790.00	
Sheep	16	160.00	
Goats	3	30.00	
Swine	14	169.00	
Domestic Fowl	804	317.00	
			$4,466.00

Town Property

School Houses	2	$2,500.00	
Snow Fence	13,000 ft.	500.00	
Road Machine	1	50.00	
Town House		300.00	
Town Property not used for municipal purposes		200.00	
Sander		250.00	
			$3,900.00

Appropriations

Support of Schools	$6,500.00
School Repairs	200.00
Roads and bridges	1,500.00
Sanding	600.00
State Aid Roads	1,066.00
Support of Poor	500.00

Town Charges	1,400.00	
Aid to Dependent Children	300.00	
Public Health Nursing	35.00	
		$12,101.00
State Tax	$1,596.08	
County Tax	1,100.00	
Overlay	232.43	
Supplemental	77.78	
		$3,006.29
Total Commitment		$15,107.29

105 Polls Taxed
11 Polls not Taxed
Rate of Taxation .072

Town Charges

Appropriation	$1,400.00	
Refund on Dog Licenses	9.10	
R. R. & Tel. Tax	4.05	
Bank Stock Tax	36.00	
Rebate of Int. on Loan	5.75	
Re-imbursement from State for one-half of Forest Fire Cost	143.04	
Lien Costs and Interest	116.86	
Total Available		$1,714.80

Warrants

Supplies for Town Officers	$51.21
Lights	83.91
Fires	567.44

Use of Cars, Postage, Tel. etc. by Selectmen	124.56	
Audit of 1951 Acc'ts	262.72	
Adv't for Snow Removal Bids	7.20	
Wiring Town House	50.76	
Drugs for Child Health Conference and Water Tests	5.92	
Bank Service Charge	4.42	
Flags	15.94	
Interest on Temporary Loans	136.50	
Attorney and Justice Fees	367.32	
Maine Municipal Ass'n. Dues	20.00	
Town Reports	98.79	
Sander	265.00	
		$2,061.69

Town Officers' Bills

Health Officer 1951	$10.75	
Health officer 1952	10.00	
Election Clerks	60.00	
Election Officials	45.00	
Moderator	5.00	
Treasurer	75.00	
Clerk, Salary and Fees	34.00	
Constable	15.00	
Selectmen	525.00	
Collector, Commission and fees	476.43	
Superintendent	191.23	
S. S. Comm.	18.00	
	$1,465.41	

Total Expended	$3,527.10
Overdraft	$1,812.30

Support of Poor

Appropriation	$ 500.00	
Expended	1,619.30	
Overdraft		$1,119.30

Aid to Dependent Children

Appropriation	$300.00	
Balance 1951	300.16	
Available		$600.16
Expended	$611.28	
Overdraft		$11.12

State Poor

Expended	$612.03	
Received from State '52 Acc't.	612.03	
Received from State '50 Acc't.	121.52	
Total		$733.55
Due from State '50 Acc't		$244.64

Public Health Nurse

Appropriation	$35.00
Expended	35.00

Roads and Bridges

Appropriation	$1,500.00	
Expended	1,646.20	
Overdraft		$146.20

Town Road Improvement

State Fund	$1,272.00	
Transferred from State Tax	1,592.62	
Received from Overpayment	3.60	
Available		$2,868.22
Expended		$2,868.22

State Aid Fund

Appropriation	$1,066.00	
Received from State	2,132.00	
Refund of Overpayment on New Const.	6.00	
Total Available		$3,204.00
Expended on New Construction	$1,595.76	
Expended on Reconstruction	1,609.22	
Total		$3,204.98
Overdraft		$.98

Snow Removal

Transferred from Cash on Hand	$2,862.92	
Received from State	1,542.50	
Total		$4,405.42
Expended		$4,405.42

Sanding

Appropriation		$600.00
Expended for Previous Year	$285.86	

Expended for Current Year	989.24	
Total		1,275.10
Overdraft		$675.10

County Tax

Appropriation	$1,100.00
Paid County Treasurer	1,100.00

State Tax

Appropriation	$1,596.08
Transferred to T. R. I. Fund	1,592.62
Unexpended	$3.46

Abatements

1952 Taxes	$13.56	
1951 Taxes	8.50	
1950 Taxes	6.00	
1949 Taxes	15.95	
		$44.01

Standing of Town Feb. 11, 1953

Cash on Hand	$1,878.71
Cash on Hand, Reserve Fund	1,000.00
Bond, Series F	887.00
1952 Taxes Due	3,212.45
1951 Taxes Due	132.76
1951 Tax Liens	656.51
1950 Tax Liens	362.95
1949 Tax Liens	107.18

1948 Tax Liens	262.55	
Liens Prior to 1948	74.05	
Due from State on Snow Removal	735.00	
Due from State on '50 Poor Account	244.64	
		$9,553.80

Cemetery Trust Funds

	Principal	Income	Expended
Glover, George	$100.00	$18.03	
Rich, Robert	100.00	19.00	
Elliott, Charles	200.00	76.93	
Frye, Jesse	100.00	29.81	
	$500.00	$143.77	
James Whitaker and Stephen Temple U. S. Series G Bonds	$200.00	$5.00	$5.00
Total	$700.00	$148.77	$5.00

We hereby present our report for the year 1952 for your inspection and approval.

Signed,

H. W. EMERSON

PHILIP HAWKINS

EARL S. STEVENSON

Selectmen of Knox

TREASURER'S REPORT

1952 Receipts

Feb. 8, 1952 Cash in Treasury	$8,659.44
Feb. 11, 1953 Settlement in Full of 1949 Taxes Received from L. A. Kenney, Collector	79.91
Feb. 11, 1953 Settlement in Full of 1950 Taxes Received from L. A. Kenney, Collector	93.10
Feb. 11, 1953, 1951 Taxes Received from L. A. Kenney, Collector	1,725.87
Feb. 11, 1953, 1952 Taxes Received from L. A. Kenney, Collector	11,881.28
Feb. 11, 1953, 1952 Excise Taxes Received from L. A. Kenney, Excise Tax Collector	939.95
Feb. 11, 1953, 1953 Excise Taxes Received From L. A. Kenney, Excise Tax Collector	362.37
1952 Received—	
Loan, The First National Bank of Belfast	7,000.00
Series G Bond - Interest - Whittaker Estate, Cemetery Fund	5.00
Overpayment to Lee Bros., 1952 S. A. New Construction Road	6.00
Overpayment to D. S. Clark, Town Road Improvement	3.60
Rebate of Discount on Tax Note (Loan First National Bank)	5.75
Received from State of Maine—	
Snow Removal 1951-52	1,542.50
Highway, State Aid	2,132.00
Highway, Town Road Improvement Fund	1,272.00
Health & Welfare: State Poor Reimbursement	733.55

General Subsidy Fund (Schools)		5,077.00
Bank Stock Tax		36.00
Dog Tax Refund, 1952		9.10
R. R. & Tel. Tax, 1952		4.05
Forest Fire Reimbursement		143.04
1952 Tax Lien Collections—		
1948 Tax Liens		64.08
1949 Tax Liens		140.23
1950 Tax Liens		183.75
1951 Tax Liens		450.94
Total Costs Received from Tax Lien Collections		73.30
Total Interest Received from Tax Lien Collections		43.56
Total Receipts		$42,667.37
1952 - 53 Warrants Paid by Treas.	$39,445.59	
Tuition deducted by State	338.00	
Interest on this Tuition	5.07	
	$39,788.66	$39,788.66
Cash in Treasury as of Feb. 11, 1953		$2,878.71

NORMAN P. KENNEY

Treasurer of Knox

Unpaid Tax Liens

1935	W. V. Weed	$ 1.75	$1.75
1936	Wilfred Walker	8.50	8.50
1938	A. & A. McDunnah	20.30	
	W. V. Weed	1.75	22.05
1942	Earl McDunnah	10.95	10.95

1946	Walter Furrow	22.50	22.50
1947	Millard Gibbs	8.30	8.30
1948	Carl Bailey	155.75	
	Ira Bailey	106.80	262.55
1949	Walter Furrow	29.60	
	Millard Gibbs	5.09	
	Floyd Littlefield	11.10	
	Goldie Payson	47.59	
	Franklin Philbrook	11.10	
	Wesley Warman	3.70	108.18
1950	Fred Blennis	5.25	
	Wm. Cogswell, Heirs	7.00	
	Basil Drew	84.00	
	Millard Gibbs	7.00	
	Everett Harding	12.60	
	Everett & W. E. Harding	5.60	
	Lee Larrabee	98.00	
	Floyd Littlefield	10.50	
	Norman McKenney	66.50	
	Goldie Payson	52.50	
	Franklin Philbrook	10.50	
	Wesley Warman	3.50	362,95
1951	Ira Bailey	102.00	
	Fred Blennis	6.38	
	Basil Drew	102.00	
	Millard Gibbs	8.50	
	Everett Harding	15.30	
	Everett and W. E. Harding	6.80	
	Floyd Littlefield	12.75	
	Wallace McIntyre	15.30	
	Norman McKenney	80.75	
	Henry Oakes	81.48	
	Goldie Payson	38.25	
	Harrison Spencer	25.50	

Ernest Tweedie	153.00	
Wesley Warman	4.25	652.26

Unpaid Taxes for 1952

	R. E.	Per.	Poll
Abbott, Etta	$65.40		
Butler, Adelbert			$3.00
Butler, Lawrence		$.36	3.00
Butler & Bailey	126.00	18.00	
Bailey, Ira	3.97		
Bailey, Gladys	86.40		
Paid after settlement	86.40	22.68	
Bradford, Perley			3.00
Paid after settlement	120.00		
Bryant, J. F.	94.56	.36	
Bryant, Omar		69.48	3.00
Clark, Virginia	10.00		
Paid after settlement	25.20	76.68	
Paid after settlement	18.00		
Paid after settlement	5.04		
Paid after settlement	3.60		
Paid after settlement	6.48		
Paid after settlement	11.52		
Davis, Frank	3.60		
Drew, Basil	86.40	.36	
Furrow, Walter	32.40		
Gibbs, John, Heirs	86.40		
Goodale, Norman	81.00		
Hurd, Royce	108.00	51.48	
Hawkins, Henry	10.80		
Larrabee, Lee	136.80	60.48	
Larrabee, Howard	7.20	10.80	
Lovejoy, Raymond	21.60	3.96	

	R. E.	Per.	Poll
McDunnah, Earl	8.48		
McDunnah, Clifford	8.64		
McDunnah Almond		.36	
McDunnah, Almond & Artencia	19.44		
McKenney, Norman	68.40	.36	
Oakes, Henry	108.00	57.96	
Perkins, Bert, Jr.	72.00	12.24	
Philbrick, Franklin	45.00	23.04	
Riley, Evelyn	20.88	3.60	
Thurston, R. S.		.36	
Thurston, R. S. & Son	180.00		
Wentworth, Clair & Blanch	19.80		
Paid after Settlement	40.00		
Tweedie, Ernest	129.60	69.48	
	Non-Resident		
Bonney, Horace	$32.40		
Blenis, Fred	5.40	$30.10	
Fletcher, Harold	12.60		
Gibbs, Millard	7.20		
Hillcrest Poultry Co.	72.00	63.65	
Harding, W. E. & Everett	5.76		
Harding, Everett	12.96		
Littlefield, Floyd	10.80		
Maine Poultry Co.		402.34	
McIntyre, Wallace	5.76		
Payson, Goldie	36.00		
Ryan, Herbert	28.80		
Spencer, Harrison	21.60		
Paid after settlement	.68		
Vinal, Guy	7.20		
Warman, Wesley	3.60		

Unpaid Taxes for 1951

	Personal	Poll
Amos Curtis	$16.58	
Raymond Lovejoy	4.59	
Bert Perkins, Jr.	44.37	
Ernest Tweedie	49.64	
D. E. McIntyre	4.25	$3.00
Roger Drew	.43	
	$119.86	$3.00

SUPERINTENDENT'S REPORT

Financial Statement

Resources		
Auditor's Balance on Hand, Feb. 1, 1952	$1,753.52	
Raised by Town	6,500.00	
State School Fund	5,077.00	
TOTAL		$13,330.52
Liabilities		
Elementary Teachers	$3,758.99	
Secondary Tuition	3,574.33	
Conveyance & Bus Insurance	3,134.51	
Janitor & Cleaning	118.00	
Fuel	303.88	
Textbooks & Supplies	340.65	
Total by Voucher	$11,230.36	
Deducted from State Money for Secondary Tuition: Freedom Academy	$343.07	
Total		$11,573.43
Balance on Hand, Feb. 1, 1953		$1,757.09
Repair		
Stream School:		
Balance on Hand, Feb. 1, 1952	$ 67.27	

Raised by Town	200.00	
Total Available	$267.27	
Paid on Order	183.92	
Balance on Hand, Feb. 1, 1953		$83.35
East Knox School:		
Balance on Hand	$417.86	
Raised by Town	0.00	
Total Available	$417.86	
Paid on Order	0.00	
Balance on Hand, Feb. 1, 1953		$417.86

Proposed Budget

Need		
Elementary Teachers	$3,800.00	
Secondary Tuition:		
Freedom Academy	3,549.00	
Brooks	1,405.00	
Conveyance & Bus Insurance	3,500.00	
Janitor & Cleaning Service	150.00	
Fuel	300.00	
Textbooks and Supplies	500.00	
Total		$13,204.00
Sources		
State School Fund	$6,125.00	
To be Raised by Town	7,500.00	
Repair		
To be raised for Repair & Insurance		$100.00

An inspection of our budget reveals that our conveyance expenses increased this year, due to unavoidable conditions. This increase began in September at the opening of school, but for the coming year it will extend throughout the fiscal year. Thus the increase is in effect twice the amount that it was for this year.

The budget proposed is set up in terms of the spending of our past year. The recommended appropriation exceeds the proposed budget. The difference in the figures being due to the fact that we must add to our teaching staff for the coming year. It is, of course, apparent that the appropriation recommended will not be sufficient to take care of the increased expenses. We can use some of the balance now on hand to lessen the financial burden.

You will note in your town warrant that there are two articles to open the way for alleviating the congestion of our public schools. I am confidant that the public realizes the urgency of the school issue before them. The school committee is willing to go along with whatever the parents and taxpayers of the town want. They feel that after all the majority of the people should think, consider and decide. And, that sounds like good democracy to me. As for my part, I have been contacted concerning the new law whereby the vast number of school improvement projects throughout this state are being conducted. I hope to be present at your town meeting and give you such information as you may desire. Again, I am taking the same attitude that the school committee is, the decision is yours.

Respectfully submitted,

LEWIS L. GRAY

Superintendent of Schools

ANNUAL REPORT OF PUBLIC HEALTH NURSING

For the Year Ending December 31, 1952

Eleven nursing days have been spent in carrying out the Public Health Nursing program.

Home visits to families with problems requiring specialized services, school visits and Child Health Conferences were included in the above nursing time.

At the four Child Health Conferences, the average conference was eight infants and preschools. Five were vaccinated for smallpox, eleven immunized against diphtheria and whooping cough, with thirteen protected against tetanus. Since medical services for Knox must come from out of town, therefore being more expensive, it would seem that the Child Health Conference service could be of benefit to more members of the community than are taking advantage of it. Also, at these conferences parents have an opportunity to discuss their problems with both the physician and public health nurse, giving a guide and need for more specialized services and more frequent home visiting.

In closing, may I thank you for your cooperation and suggest that all members of the community avail themselves of the Public Health Nursing services?

Respectfully submitted,

EUNICE S. NOLLET

Public Health Nurse

AUDITOR'S REPORT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

December 19, 1952

Board of Selectmen
Knox
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 Revised Statutes of 1944, and at your request, the records of the Town of Knox have been audited for the fiscal year ended February 10, 1952.

The examination was made by Auditor P. H. Allen in accordance with generally accepted auditing standards that pertain to municipal accounting.

Audit analysis was on a basis consistant with that of the preceeding year, and included all procedures which were considered necessary.

Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying comments.

Exhibits and schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,
FRED M. BERRY
State Auditor

COMMENTS

February 11, 1951 to February 10, 1952

An audit of the books and records of the Town of Knox has been completed for the municipal year ended February 10, 1952. The audit included an examination of the records maintained by the Assessors, Selectmen, Overseers of Poor, Town Clerk, Treasurer and Tax Collector.

The result of the audit indicates that the following suggestions appear worthy of consideration by the municipal officers:

> The assessment for overlay should not exceed the legal limit as provided by Chapter 81, Section 49 of the Revised Statutes of 1944.
>
> The tax collector should remit all tax collections to the town treasurer at least once each month. This is in accordance with the provisions of Chapter 81, Section 105 and Chapter 19, Section 45 of the Revised Statutes of 1944.
>
> The capital reserve fund should be segregated from the general fund and deposited in a bank according to the provisions of Chapter 80, Section 132, of the Revised Statutes of 1944.
>
> Transfers between accounts should be recorded by journal entries rather than to clear through the treasurer's cash account.

The examination consisted of a review of cash transactions as well as an analysis of revenues and expenditures. The result of the year's operations showed that available funds exceeded expenditures by $2,371.11 However, overdrafts were noted in various appropriation accounts, more particularly in the town charges, high-

ways and bridges and charity accounts, totaling $1,112.34 $806.21 and $268.75 respectively. Unexpended and overdraft balances are summarized as follows:

Unexpended Balances	$4,650.28
Overdrafts	2,279.17
Net Unexpended Balances	$2,371.11

The Department of Attorney General has advised that overdrafts are not permitted by statute, except in certain instances where emergencies arise in highway activities, and then only to the extent of 15% of the highway appropriation.

A comparative statement of revenues and expenditures (Exhibit B), disclosed that for the 1951 year. Revenues increased by $2,794.10 as compared with those of the previous year.

Expenditures for the same period increased by $2,888.59. The factors contributing to these differences are summarized as follows:

Increased Revenues	
Real, Personal and Poll Taxes	$3,041.75
Supplemental Taxes	46.01
Excise Taxes	110.86
State of Maine	636.25
Refunds	67.81
Other Accounts (Net)	1,108.58
Net Increase	$2,794.10

Increased Expenditures	
General Government	$ 563.07
Highways and Bridges	2,221.59

Protection	210.00
Education	110.55
Special Assessments	179.83
Abatements	27.25
Other Accounts (Net)	423.70
Net Increase	$2,888.59

From the examination of the town clerk's records it was ascertained that the following transfers from unappropriated surplus were authorized by the townspeople at the annual town meeting.

Town Charges	$1,400.00
Thorndike Fire Department	210.00
Civil Defense	300.00
Aid to Dependent Children	500.00
Sanding Roads	426.13
Total	$2,836.13

The unappropriated surplus amounted to $10,814.05 at the year end, or a decrease of $690.97 as compared with the preceding year. The major factor contributing to the decrease was the excess of transfers over net balances lapsed.

In connection with the examination of the assessment records it was ascertained that the overlay of $1,510.28 exceeded the legal limit of 5% of appropriation plus state and county taxes.

It was ascertained that the capital reserve fund of $1,000.00, which was authorized in 1949, had not been deposited in the bank as required by Chapter 80, Section

132 of the Revised Statutes of 1944. At February 10, 1952, this fund was included in the general fund.

The trust fund principals totaled $700.00 and the unexpended income amounted to $137.42 at the close of the year. The funds were represented by investments in U. S. Savings Bonds totaling $200.00 and time deposits of $637.42.

The excise tax receipts were verified by examination of the copies of the receipts retained by the Collector. The collections are summarized as follows:

1951 Receipts No. 50 - No. 180 No. 201 and No. 226-No. 250	$1,084.04
1952 Receipts No. 1 - No. 54	571.79
Total	$1,655.83

SCOPE OF AUDIT

Count of cash was made and records checked to determine the accuracy of recording cash transactions. The sytsem of internal control was reviewed as pertained to the handling of cash and other matters of financial concern. Revenues and expenditures were examined by methods and to the extent deemed necessary. Letters of verification were utilized to determine the correctness of tax and tax lien accounts. Insurance policies and bond coverage were examined. Transactions affecting trust funds were reviewed.

Included in this report are exhibits and schedules pertaining to the financial status of the town. Audit procedures were followed to the extent deemed necessary to develop these statements.

It is believed that the accompanying balance sheet and supporting statements fairly present the financial

position of the town at February 10, 1952, and the result of its operations for the year then ended.

EXHIBIT A

COMPARATIVE BALANCE SHEET

		February 10, 1952		February 10, 1951
GENERAL FUND				
ASSETS				
Cash in Bank		$8,659.44		$8,217.69
Investment - U. S. Savings Bond		861.00		832.00
Accts. Receivable (Sch. A-1)	$319.08			1,069.03
Less-Reserve for Lsses	181.41			
		137.67		
Taxes Receivable (Sch. A-2)		3,209.80		2,825.34
Tax Liens (Sch. A-3)	1,194.79		$1,443.41	
Less - Reserve for Losses			28.45	
		1,194.79		1,414.96
Tax Acquired Property				55.45
TOTAL - General Fund		$14,062.70		$14,414.47
TRUST AND RESERVE FUNDS				
ASSETS				
Trust Funds:				
Investments (Schedule A-5)		$200.00		
Time Deposits (Schedule A-5)		637.42		$631.14
Total Trust Funds		837.42		631.14
Capital Reserve Fund:				
Due from General Fund		1,000.00		1,000.00
TOTAL - Trust and Reserve Funds		$1,837.42		$1,631.14

	February 10, 1952	February 10, 1951
GENERAL FUND		
LIABILITIES		
Accounts Payable (Schedule A-4)	$ 10.00	$ 10.00
Due Capital Reserve Fund	1,000.00	1,000.00
Total Liabilities	1,010.00	1,010.00
RESERVE		
Authorized Expenditures (Exhibit D)	2,238.65	1,899.45
SURPLUS		
Unappropriated (Exhibit C)	10,814.05	11,505.02
TOTAL - General Fund	$14,062.70	$14,414.47
TRUST AND RESERVE FUNDS		
LIABILITIES		
Trust Funds:		
Principals (Schedule A-5)	$700.00	$500.00
Income (Schedule A-5)	137.42	131.14
Total Trust Funds	837.42	631.14
Capital Reserve Fund	1,000.00	1,000.00
TOTAL - Trust and Reserve Funds	$1,837.42	$1,631.14

VITAL STATISTICS

DEATHS

1952			Y.	M.	D.
July	5	Josie M. Holbrook	79	6	28
Aug.	2	Cyrus A. Kenney	81		
Oct.	7	Leslie A. Bradford	84	8	11
Oct.	22	Emma A. Blood	83		

FRED L. KENNEY, Town Clerk

4/14/2008
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